



General Assembly

February Session, 2022

**Proposed Bill No. 5029**

LCO No. 56



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. TURCO, 27th Dist.

**AN ACT EXEMPTING CERTAIN COVID-19 AT-HOME TEST KITS FROM THE SALES AND USE TAXES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-412 of the general statutes be amended to exempt
- 2 from the sales and use taxes the sale of and the storage, use or other
- 3 consumption in this state of federal Food and Drug Administration-
- 4 approved COVID-19 antigen and PCR at-home test kits.

**Statement of Purpose:**

To exempt from the sales and use taxes the sale of and the storage, use or other consumption in this state of federal Food and Drug Administration-approved COVID-19 antigen and PCR at-home test kits.